

ADOPTED



NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
House Bill 1079*

AMENDMENT NO. A1
(to be filled in by
Principal Clerk)

H1079-ASVf-77 [v.3]

Page 1 of 1

Amends Title [NO]
Second Edition

Date _____, 2020

Senator Newton

1 moves to amend the bill on page 4, lines 32-33, by rewriting the lines to read:

2 "SECTION 3.(d) Article 9 of Chapter 105 of the General Statutes is amended by
3 adding a new section to read:

4 "**§ 105-244.4A. Grace period from sales and use tax enforcement actions with respect to the**
5 **sale of certain digital property by certain continuing education and professional**
6 **development providers.**

7 The Department shall take no action to assess a person for any sales and use tax due for a
8 filing period beginning on or after October 1, 2019, and ending prior to August 1, 2020, with
9 respect to the retail sale of digital audio works or digital audiovisual that meet either of the
10 conditions listed in this section. This section does not apply to a person that received specific
11 written advice from the Secretary for the transactions at issue for the laws in effect for the
12 applicable period or to a person that collected tax and failed to remit it to the Department. The
13 conditions are:

- 14 (1) The digital audio works or digital audiovisual works consist of continuing
15 education instruction approved by an occupational licensing board.
- 16 (2) The digital audio works or digital audiovisual works consist of professional
17 development instruction for school board members, administrators, or staff."

18 SECTION 3.(e) Subsection (d) of this section is effective when it becomes law. The
19 remainder of this section is effective retroactively to October 1, 2019, and applies to sales
20 occurring on or after that date."

SIGNED _____
Amendment Sponsor

SIGNED _____
Committee Chair if Senate Committee Amendment

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and vote information, is available in the
Senate Principal Clerk's Office**



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